

EXHIBIT A

Professional services rendered through: August 31, 2005

08/04/05	A.E. Moran	Prepare quarterly application and send out.	1.00
08/09/05	M.D. Lerner	Call with Carol Finke to discuss proceeding with completion of protest and proceeding two appeals.	0.40
08/10/05	M.D. Lerner	Re-read factual section of protest to determine work that is remaining to be done before protest is ready to be filed.	0.90
08/16/05	M.D. Lerner	Review materials provided by client in answer to questions contained within text of protest.	0.30
08/18/05	M.D. Lerner	Review additional materials provided by Ms. Finke.	0.20
08/19/05	A.A. MacIvor	Review documents sent from Carol Finke in response to questions in draft protest and spreadsheet of responses to questions in draft protest to prepare summary of documents sent from Carol Finke in response to questions in draft protest.	4.00
08/19/05	M.D. Lerner	Call with Ms. Finke regarding timing for next draft.	0.10
08/22/05	A.E. Moran	Respond to C. Finke telephone conference re foreign tax issue.	0.20
08/22/05	J. Giles	Conference with Ms. Finke and Mr. West re section 965 guidance issues.	0.50
08/22/05	J. Giles	Research re section 965 guidance.	2.50
08/22/05	P.R. West	Review and analysis of Notice 2005-64.	0.40
08/22/05	P.R. West	Telephone calls with Carol Finke regarding Notice 2005-64.	0.40
08/26/05	M.D. Lerner	Review e-mailed information from Ms. Finke regarding actual savings.	0.10
08/26/05	M.D. Lerner	Call with Ms. Finke to discuss recent e-mails and timeline for response.	0.10
08/29/05	M.D. Lerner	Review materials sent by Ms. Fink for inclusion in a protest.	0.30

Name	Hours	Rate	Value
P.R. West	0.80	720.00	576.00
M.D. Lerner	2.40	565.00	1,356.00
A.E. Moran	1.20	475.00	570.00
J. Giles	3.00	355.00	1,065.00
A.A. MacIvor	4.00	250.00	1,000.00
Total	11.40		4,567.00

Total Fees

\$4,567.00